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SCOTT A. ZUBER, ESQ. (SZ-9728)
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**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re:

LEHMAN BROTHERS HOLDINGS, INC., *et al.*,

Debtors.

Chapter 11

Case No. : 08-13555 (JMP)

(Jointly Administered)

**SECOND AMENDED NOTICE OF TRANSFER OF CLAIM OTHER THAN FOR
SECURITY, PURSUANT TO FED. R. BANKR. P. 3001(e)(2)**

A CLAIM HAS BEEN FILED IN THIS CASE by Tiffany & Co. (the "Transferor"), against Lehman Brothers Holdings Inc., in the amount of \$9,717,258.00, which has been designated as Claim No. 19550 (the "Claim"). Assignee (as that term is defined below) hereby gives notice, pursuant to Fed. R. Bankr. P. 3001(e)(2), of the transfer, other than for security, of the Claim. Assignee hereby files this notice to amend the notice filed on December 17, 2009 (Document Number 6270 on the case docket), to reflect changes and additions to the noticing addresses. A copy of the Evidence of Transfer of Claim (the "Evidence of Transfer") is attached hereto as Exhibit "A" and is incorporated by reference.

Name of Assignee:

SPCP Group, L.L.C., as agent for
Silver Point Capital Fund, L.P. and
Silver Point Capital Offshore Fund, Ltd.

Name of Transferor:

Tiffany & Co.

**Names and Addresses where notices
to Assignee should be sent:**

Adam J. DePanfilis
Silver Point Capital, LP
660 Steamboat Road
Greenwich, CT 06830

**Name and Address where notices
to Transferor should be sent:**

Tiffany & Co.
15 Sylvan Way
Parsippany, NJ 07054
Attn: Michael Connolly

With a copy to:

Day Pitney LLP
7 Times Square
New York, New York 10036
Attn: Ronald S. Beacher, Esq.
Telephone (212) 297-5812

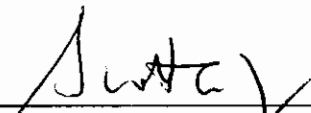
**Name and Address where
Assignee payments should be sent:**

SPCP Group, L.L.C.
Two Greenwich Plaza
Greenwich, Connecticut 06830
Attn: Brian A. Jarman
Telephone: (203) 542-4032

The Transferor has waived its right, pursuant to Fed. R. Bankr. P. 3001 (e)(2), to receive from the Clerk of the Court notice of filing of the Evidence of Transfer and its right to object to such transfer within the twenty (20) day period. The Transferor has stipulated that: (i) an order may be entered recognizing the transfer of the Claim as an unconditional transfer; and (ii) the Assignee is the valid owner of the Claim.

Dated: New York, New York
February 12, 2010

DAY PITNEY LLP

By: 
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*Attorneys For SPCP Group, L.L.C., As Agent For
Silver Point Capital Fund, L.P. And Silver Point
Capital Offshore Fund, Ltd.*

Exhibit A

EXHIBIT A TO
ASSIGNMENT OF CLAIM

EVIDENCE OF TRANSFER OF CLAIM

TO: THE DEBTOR AND THE BANKRUPTCY COURT

For value received, the adequacy and sufficiency of which are hereby acknowledged, TIFFANY & CO. ("Assignor") hereby unconditionally and irrevocably sells, transfers and assigns to SPCP GROUP, L.L.C., as agent for Silver Point Capital Fund, L.P. and Silver Point Capital Offshore Fund, Ltd. ("Assignee"), all of Assignor's right, title, interest, claims¹ and causes of action in and to, or arising under or in connection with Assignor's claims set forth in Proof of Claim Number _____ in an amount of not less than \$9,717,258 (the "Assigned Claim"), against Lehman Brothers Holdings, Inc. (the "Debtor"), the debtor-in-possession in Case No. 08-13555 (the "Case") under Chapter 11 of the Bankruptcy Code (11 U.S.C. § 101 et. seq.) (the "Bankruptcy Code") in the United States Bankruptcy Court for the Southern District of New York (the "Bankruptcy Court"), and any and all other proofs of claim filed by Assignor with the Bankruptcy Court in respect of the Assigned Claim.

Assignor hereby waives any objection to the transfer of the Assigned Claim to Assignee on the books and records of the Debtor and the Bankruptcy Court, and hereby waives to the fullest extent permitted by law any notice or right to a hearing as may be imposed by Rule 3001 of the Federal Rules of Bankruptcy Procedure, the Bankruptcy Code, applicable local bankruptcy rules or applicable law. Assignor acknowledges and understands, and hereby stipulates, that an order of the Bankruptcy Court may be entered without further notice to Assignor transferring to Assignee the Assigned Claim and recognizing the Assignee as the sole owner and holder of the Assigned Claim for all purposes, including, without limitation, voting and distribution purposes. Assignor further directs the Debtor, the Bankruptcy Court and all other interested parties that all further notices relating to the Assigned Claim, and all payments or distributions of money or property in respect of the Assigned Claim, shall be delivered or made to the Assignee.

IN WITNESS WHEREOF, this Evidence of Transfer of Claim is executed on _____, 2009.

TIFFANY & CO.

By: 

Name of person signing:

Title of person signing:

¹ As that term is defined in 11 USC § 101(5)